

# Exhibit 14

**Tim Hogan**

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**From:** Wesley W. Ichida [wes@loio.com]  
**Sent:** Monday, December 17, 2007 6:26 PM  
**To:** Tim Hogan  
**Cc:** Maile M. Hirota; Steven J. Kim; Paul A. Lynch; WFT  
**Subject:** RE: Berry Matters

**Please see my e-mail to you sent at 3:36 pm on this date.**

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**From:** Tim Hogan [mailto:tjh@timhogan.com]  
**Sent:** Monday, December 17, 2007 4:45 PM  
**To:** Wesley W. Ichida  
**Subject:** RE: Berry Matters

Did you get paid money related to Berry? Yes or no.

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**Timothy J. Hogan**

Attorney at Law  
1050 Bishop Street, No. 433  
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Tel (808) 382-3698  
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**From:** Wesley W. Ichida [mailto:wes@loio.com]  
**Sent:** Monday, December 17, 2007 4:36 PM  
**To:** Tim Hogan  
**Cc:** Steven J. Kim; Paul A. Lynch; Maile M. Hirota; WFT  
**Subject:** RE: Berry Matters

**Tim: What you state is totally inaccurate, in every, I repeat every, respect. Wes**

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**From:** Tim Hogan [mailto:tjh@timhogan.com]  
**Sent:** Monday, December 17, 2007 4:16 PM  
**To:** Wesley W. Ichida  
**Cc:** Steven J. Kim; Paul A. Lynch; Maile M. Hirota; WFT  
**Subject:** RE: Berry Matters

Wes:

I take your answer to mean that during a time when you represented Mr. Berry you entered into a secret

3/5/2008

agreement with the adverse party to obtain an interest in Mr. Berry's case and were paid money by the opposing party for an interest in the Berry matters without disclosing it to Mr. Berry. I have an email where you doubted whether such an arrangement was ethical.

You failed to put the funds in the trust account and then concealed it from him under an agreement to do so with the adverse party. I presume that each of your partners were aware of this and failed to stop you. If that is not so, they should make their own positions known immediately.

Other than a claim for costs, the only "receivable" you or your firm had related to Mr. Berry was a right to be paid contingent upon obtaining money in the case on his behalf. I take it that you received money on his behalf that you may claim related to your right to be paid under the contingent fee contract but you neither disclosed it nor shared it with Mr Berry.

Further I conclude that you and your partners directed that this money be deposited in your operating account and you have confirmed that you did not disclose the transaction to Mr. Berry

Tim Hogan

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**From:** Wesley W. Ichida [mailto:wes@loio.com]

**Sent:** Monday, December 17, 2007 3:36 PM

**To:** Tim Hogan

**Cc:** Steven J. Kim; Paul A. Lynch; Maile M. Hirota; WFT

**Subject:** RE: Berry Matters

**Tim: Whether or not we have assigned Berry's or any other client's receivable is the Firm's business. Suffice it to say that Berry still owes us for the costs advanced, the amount of which you are aware. I have other work to do than to answer your questions all day. Therefore, I will not respond to any more of your questions, comments, or allegations. However, do not take my lack of response as agreement or acquiescence to anything you may say to me or ask me. Wes**

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**From:** Tim Hogan [mailto:tjh@timhogan.com]

**Sent:** Monday, December 17, 2007 3:20 PM

**To:** Wesley W. Ichida

**Cc:** Steven J. Kim; Paul A. Lynch; Maile M. Hirota; WFT

**Subject:** RE: Berry Matters

Was there any assignment of the firm's claimed right to be paid as the result of their contingency fee agreement?  
If so, was any money paid to the firm?

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**From:** Wesley W. Ichida [mailto:wes@loio.com]  
**Sent:** Monday, December 17, 2007 3:09 PM  
**To:** Tim Hogan  
**Cc:** Steven J. Kim; Paul A. Lynch; Maile M. Hirota; WFT  
**Subject:** RE: Berry Matters

**Tim: Mr. Berry is still responsible for the unreimbursed costs advanced by this Firm. Wes**

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**From:** Tim Hogan [mailto:tjh@timhogan.com]  
**Sent:** Monday, December 17, 2007 2:16 PM  
**To:** Wesley W. Ichida  
**Cc:** Steven J. Kim; Paul A. Lynch; Maile M. Hirota; WFT  
**Subject:** RE: Berry Matters

Wes:

I don't need you to confirm the Smith offer. I already have the proof. What I need from you is a statement confirming whether the assignment occurred. The next question is whether the firm received money from the Berry matters, when, from whom and how much. You may recall that you are holding client funds that belong to Mr. Berry. If you have no claim you have no right to hold them. Did you assign any of your rights to anyone? That is a simple yes or no question. If the answer is yes, did you get paid? If the answer is yes, who paid, how much did they pay and when was it received?

Tim Hogan

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**From:** Wesley W. Ichida [mailto:wes@loio.com]  
**Sent:** Monday, December 17, 2007 2:01 PM  
**To:** Tim Hogan  
**Cc:** Steven J. Kim; Paul A. Lynch; Maile M. Hirota; WFT  
**Subject:** RE: Berry Matters

**Tim:** I do not understand how LITK&H's claim for an attorneys' fees lien for cases other than the Deutsche Bank case in N.Y. can be part of any claim in the NY case, even though you have not disclosed against whom and by whom the claim would be asserted. Nevertheless, I cannot and will not confirm that "Lex Smith made an offer to purchase the purported lien rights." If you will recall our past discussion accurately instead of twisting things around in your mind to suit your purposes, you will understand why I will not, and indeed, cannot, confirm that statement. Wes

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**From:** Tim Hogan [mailto:tjh@timhogan.com]  
**Sent:** Monday, December 17, 2007 1:52 PM  
**To:** Wesley W. Ichida  
**Cc:** WayneFBerry@Hotmail.com; Steven J. Kim; Paul A. Lynch; Maile M. Hirota; WFT  
**Subject:** RE: Berry Matters

Wes:

The "Claim" refers to any claim that LITK&H presently claims (disputed or otherwise) against Berry for costs and/or fees. If you have sold or in any way transferred any rights to such a claim or claims to anyone then please advise to whom and what was transferred and what if anything remains claimed to be owed to LITK&H. Lex Smith made an offer to purchase the purported lien rights and I am checking to determine whether there was anything other than the Smith offer.

The New York case is the lender case regarding which LITK&H filed a withdrawal and waiver of lien rights. I am proceeding to file a second amended complaint and am not at liberty to share the detailed contents with you at this time.

Tim Hogan

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**From:** Wesley W. Ichida [mailto:wes@loio.com]  
**Sent:** Monday, December 17, 2007 1:13 PM  
**To:** Tim Hogan  
**Cc:** WayneFBerry@Hotmail.com; Steven J. Kim; Paul A. Lynch; Maile M. Hirota; WFT  
**Subject:** RE: Berry Matters

**Tim: Before I respond to your specific questions, I need some clarification: What "claim" and against whom is the claim intended to be asserted? What is the title of the New York lawsuit you are referring to? I.e.: identify the parties. Also, please identify the other claims being asserted by the parties. Until these questions are fully answered and clarified, I cannot respond adequately or completely. However, pending your response, I can tell you that you have misstated "the facts." Wes**

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**From:** Tim Hogan [mailto:tjh@timhogan.com]  
**Sent:** Friday, December 14, 2007 10:51 AM  
**To:** Wesley W. Ichida; Paul A. Lynch  
**Cc:** WayneFBerry@Hotmail.com  
**Subject:** Berry Matters

Dear Wes and Paul:

Recognizing that a lot of bad blood has been spilled I am still charged with prosecuting Mr. Berry's pending cases.

We have evidence that Lex Smith made an offer to purchase Lynch Ichida Thompson Kim & Hirota's purported interests in the Berry cases. I am filing an amended complaint in New York that will include this issue. I am writing to confirm that in regard to Mr. Berry's matters, any rights that may have existed to these matters have remained for all times a claim owned by Lynch Ichida Thompson Kim & Hirota and no agreement related to Mr. Berry's matters was ever entered into and that no such agreement is presently contemplated. Please advise me immediately if I have misstated the facts as they are known to Lynch Ichida Thompson Kim & Hirota. Otherwise I will assert the claim as set forth herein.

Regards,

Tim Hogan

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